

RETAIL OR BULK SALES OF GASOLINE & DIESEL FUEL

(Fuel distributor is responsible for Idaho fuel taxes when the fuel is received)

Taxable -Sellers include the Idaho fuels tax in the price of fuel.

Can Be Used In Motor Vehicles - Fuel type can be used in a consumer's registered motor vehicle when operated on a highway.

Types of fuel users	Gasoline/Jet Fuel/ Aviation Gasoline and Ethanol Blends		UNDYED Low Sulfur & Ultra Low Sulfur Diesel/Biodiesel/Biodiesel Blends #2 Diesel/#1 Diesel/Fuel Oil/ Stove Oil/Kerosene		DYED Low Sulfur & Ultra Low Sulfur Diesel/Biodiesel/Biodiesel Blends #2 Diesel/#1 Diesel/Fuel Oil/ Stove Oil/Kerosene	
	Taxable	Can be used in motor vehicles	Taxable	Can be used in motor vehicles	Taxable	Can be used in motor vehicles
School bus, contractors	Yes	Yes	Yes	Yes	No	No
School bus, government operated	Yes	Yes	Yes (1)	Yes	No	Yes (4)
Qualified local bus company	Yes	Yes	Yes	Yes	No	No
Intercity bus company	Yes	Yes	Yes	Yes	No	No
State & local government	Yes	Yes	Yes (1)	Yes	No	Yes (4)
Federal government	Yes	Yes	Yes (1)	Yes	No	No
Idaho National Guard	Yes (2)	Yes	Yes (2)	Yes	No	Yes (4)
Loggers	Yes	Yes	Yes (3)	Yes	No	No
Farmers	Yes	Yes	Yes (3)	Yes	No	No
Miners	Yes	Yes	Yes (3)	Yes	No	No
Contractors	Yes	Yes	Yes (3)	Yes	No	No

- (1) Federal, state, and local governments can complete a Form 75 to get a fuels tax refund for tax-paid diesel fuel consumed in motor vehicles they own and operate or lease and operate.
- (2) Gasoline, aircraft engine fuel, or undyed diesel sold to the Idaho National Guard for use in an aircraft or in a vehicle used off public highways is exempt from the fuels tax. The exemption must be certified by a signed statement from an authorized officer of the Idaho National Guard.
- (3) Consumers can claim a fuels tax refund on a Form 75 for tax-paid undyed diesel fuel used for a nontaxable purpose in a registered motor vehicle or unregistered equipment. See Publication FT-3 and FT-4 for a list of uses for which you can get a fuels tax refund. For more information on publications and forms regarding fuels tax refunds for consumers, visit our Web site at tax.idaho.gov and click on the "Motor Fuels" button, then go to the IFTA Licensee section and click on IFTA Forms, or contact the Tax Commission to get a copy of the publication or form.
- (4) See Internal Revenue Service *Publication 510 - Excise Taxes*.

- Dyed **low-sulfur and ultra low sulfur** diesel fuel can't be used in the supply tank of a registered, or required to be registered, motor vehicle, except for use in certain government motor vehicles. Dyed diesel fuel includes: diesel #2, #1, biodiesel, biodiesel blends, fuel oil, stove oil, and kerosene. Both types of dyed diesel fuel are exempt from the special fuels tax, but may be subject to sales tax.
- Propane and natural gas are exempt from the special fuels tax unless delivered into the supply tank of a registered motor vehicle; gaseous fuels used in vehicles with valid Idaho annual gaseous fuel permits are also exempt.

If you have questions about this chart, call one of the following people:

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